

For the year Jan. 1—Dec. 31, 2023, or other tax year beginning

, 2023, ending

, 20

See separate instructions.

Your first name and middle initial

LOUIS A

Last name

DE BARRAICUA

Your social security number

If joint return, spouse's first name and middle initial

Last name

Spouse's social security number

Home address (number and street). If you have a P.O. box, see instructions.

Apt. no.

Presidential Election Campaign

City, town, or post office. If you have a foreign address, also complete spaces below.

State

ZIP code

Foreign country name

Foreign province/state/county

Foreign postal code

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund. Checking a box below will not change your tax or refund.

☐ You☐ Spouse**Filing Status**☒ Single☐ Head of household (HOH)

Check only one box.

☐ Married filing jointly (even if only one had income)☐ Married filing separately (MFS)☐ Qualifying surviving spouse (QSS)

If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent.

Digital Assets

At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.)

☐ Yes☒ No**Standard Deduction**Someone can claim: ☐ You as a dependent ☐ Your spouse as a dependent☐ Spouse itemizes on a separate return or you were a dual-status alien**Age/Blindness**You: ☐ Were born before January 2, 1959☐ Are blindSpouse: ☐ Was born before January 2, 1959☐ Is blind**Dependents**

(see instructions):

If more than four dependents, see instructions and check here ☐

(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check the box if qualifies for (see instructions):	Child tax credit	Credit for other dependents
					☐	☐
					☐	☐
					☐	☐
					☐	☐

Income

1a	Total amount from Form(s) W-2, box 1 (see instructions)	1a	71,389
b	Household employee wages not reported on Form(s) W-2	1b	
c	Tip income not reported on line 1a (see instructions)	1c	
d	Medicaid waiver payments not reported on Form(s) W-2 (see instructions)	1d	
e	Taxable dependent care benefits from Form 2441, line 26	1e	
f	Employer-provided adoption benefits from Form 8839, line 29	1f	
g	Wages from Form 8919, line 6	1g	
h	Other earned income (see instructions)	1h	
i	Nontaxable combat pay election (see instructions)	1i	
z	Add lines 1a through 1h	1z	71,389

Attach Sch. B if required.

2a	Tax-exempt interest	2a		b	Taxable interest	2b	15
3a	Qualified dividends	3a		b	Ordinary dividends	3b	
4a	IRA distributions	4a		b	Taxable amount	4b	
5a	Pensions and annuities	5a		b	Taxable amount	5b	
6a	Social security benefits	6a		b	Taxable amount	6b	
c	If you elect to use the lump-sum election method, check here (see instructions)						
7	Capital gain or (loss). Attach Schedule D if required. If not required, check here					7	
8	Additional income from Schedule 1, line 10					8	-7,681
9	Add lines 1z, 2b, 3b, 4b, 5b, 6b, 7, and 8. This is your total income					9	63,723
10	Adjustments to income from Schedule 1, line 26					10	300
11	Subtract line 10 from line 9. This is your adjusted gross income					11	63,423
12	Standard deduction or itemized deductions (from Schedule A)					12	13,850
13	Qualified business income deduction from Form 8995 or Form 8995-A					13	0
14	Add lines 12 and 13					14	13,850
15	Subtract line 14 from line 11. If zero or less, enter -0-. This is your taxable income					15	49,573

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form **1040** (2023)

Tax and Credits	16	Tax (see instructions). Check if any from Form(s): 1 ☐ 8814 2 ☐ 4972 3 ☐	16	6,214
	17	Amount from Schedule 2, line 3	17	
	18	Add lines 16 and 17	18	6,214
	19	Child tax credit or credit for other dependents from Schedule 8812	19	
	20	Amount from Schedule 3, line 8	20	
	21	Add lines 19 and 20	21	
	22	Subtract line 21 from line 18. If zero or less, enter -0-	22	6,214
	23	Other taxes, including self-employment tax, from Schedule 2, line 21	23	
24	Add lines 22 and 23. This is your total tax	24	6,214	
Payments	25	Federal income tax withheld from:		
	a	Form(s) W-2	25a	7,980
	b	Form(s) 1099	25b	
	c	Other forms (see instructions)	25c	
	d	Add lines 25a through 25c	25d	7,980
	26	2023 estimated tax payments and amount applied from 2022 return	26	
	27	Earned income credit (EIC)	27	
	28	Additional child tax credit from Schedule 8812	28	
	29	American opportunity credit from Form 8863, line 8	29	
	30	Reserved for future use	30	
	31	Amount from Schedule 3, line 15	31	
32	Add lines 27, 28, 29, and 31. These are your total other payments and refundable credits	32		
33	Add lines 25d, 26, and 32. These are your total payments	33	7,980	
Refund	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you overpaid	34	1,766
	35a	Amount of line 34 you want refunded to you. If Form 8888 is attached, check here ☐	35a	1,766
	b	Routing number	c Type: ☒ Checking ☐ Savings	
	d	Account number		
36	Amount of line 34 you want applied to your 2024 estimated tax	36		
Amount You Owe	37	Subtract line 33 from line 24. This is the amount you owe. For details on how to pay, go to www.irs.gov/Payments or see instructions.	37	
	38	Estimated tax penalty (see instructions)	38	
Third Party Designee	Do you want to allow another person to discuss this return with the IRS? See instructions ☐ Yes. Complete below. ☒ No			
	Designee's name	Phone no.	Personal identification number (PIN)	
Sign Here	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Spouse's signature. If a joint return, both must sign.	Date	Spouse's occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	Phone no.	Email address		
Paid Preparer Use Only	Preparer's name	Preparer's signature	Date	PTIN
	BLAKE THOMSON	BLAKE THOMSON	04/15/2024	
	Firm's name	Firm's address		Firm's EIN
	BLAKE THOMSON INCOME TAX	BOX 255611 SACRAMENTO CA 95865-		

SCHEDULE 1
(Form 1040)

Department of the Treasury
Internal Revenue Service

Additional Income and Adjustments to Income

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to www.irs.gov/Form1040 for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

LOUIS A DE BARRAICUA

Your social security number

[REDACTED]

Part I Additional Income

1	Taxable refunds, credits, or offsets of state and local income taxes	1	
2a	Alimony received	2a	
b	Date of original divorce or separation agreement (see instructions): _____		
3	Business income or (loss). Attach Schedule C	3	-8,131
4	Other gains or (losses). Attach Form 4797	4	
5	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E	5	
6	Farm income or (loss). Attach Schedule F	6	
7	Unemployment compensation	7	450
8	Other income:		
a	Net operating loss	8a	()
b	Gambling	8b	
c	Cancellation of debt	8c	
d	Foreign earned income exclusion from Form 2555	8d	()
e	Income from Form 8853	8e	
f	Income from Form 8889	8f	
g	Alaska Permanent Fund dividends	8g	
h	Jury duty pay	8h	
i	Prizes and awards	8i	
j	Activity not engaged in for profit income	8j	
k	Stock options	8k	
l	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property	8l	
m	Olympic and Paralympic medals and USOC prize money (see instructions)	8m	
n	Section 951(a) inclusion (see instructions)	8n	
o	Section 951A(a) inclusion (see instructions)	8o	
p	Section 461(l) excess business loss adjustment	8p	
q	Taxable distributions from an ABLE account (see instructions)	8q	
r	Scholarship and fellowship grants not reported on Form W-2	8r	
s	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d	8s	()
t	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan	8t	
u	Wages earned while incarcerated	8u	
z	Other income. List type and amount: _____	8z	
9	Total other income. Add lines 8a through 8z	9	
10	Combine lines 1 through 7 and 9. This is your additional income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8	10	-7,681

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

Part II Adjustments to Income

11	Educator expenses		11	300
12	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106		12	
13	Health savings account deduction. Attach Form 8889		13	
14	Moving expenses for members of the Armed Forces. Attach Form 3903		14	
15	Deductible part of self-employment tax. Attach Schedule SE		15	
16	Self-employed SEP, SIMPLE, and qualified plans		16	
17	Self-employed health insurance deduction		17	
18	Penalty on early withdrawal of savings		18	
19a	Alimony paid		19a	
b	Recipient's SSN			
c	Date of original divorce or separation agreement (see instructions):			
20	IRA deduction		20	
21	Student loan interest deduction		21	
22	Reserved for future use		22	
23	Archer MSA deduction		23	
24	Other adjustments:			
a	Jury duty pay (see instructions)	24a		
b	Deductible expenses related to income reported on line 8i from the rental of personal property engaged in for profit	24b		
c	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m	24c		
d	Reforestation amortization and expenses	24d		
e	Repayment of supplemental unemployment benefits under the Trade Act of 1974	24e		
f	Contributions to section 501(c)(18)(D) pension plans	24f		
g	Contributions by certain chaplains to section 403(b) plans	24g		
h	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions)	24h		
i	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations	24i		
j	Housing deduction from Form 2555	24j		
k	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041)	24k		
z	Other adjustments. List type and amount:	24z		
25	Total other adjustments. Add lines 24a through 24z		25	
26	Add lines 11 through 23 and 25. These are your adjustments to income . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10		26	300

SCHEDULE C
(Form 1040)

Department of the Treasury
Internal Revenue Service

Profit or Loss From Business

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to www.irs.gov/ScheduleC for instructions and the latest information.

OMB No. 1545-0074

2023

Attachment
Sequence No. **09**

Name of proprietor LOUIS A DE BARRAICUA		Social security number (SSN) [REDACTED]	
A Principal business or profession, including product or service (see instructions) DRIVER		B Enter code from instructions 480000	
C Business name. If no separate business name, leave blank.		D Employer ID number (EIN) (see instr.)	
E Business address (including suite or room no.) City, town or post office, state, and ZIP code [REDACTED]			
F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) _____			
G Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses.		☒ Yes ☐ No	
H If you started or acquired this business during 2023, check here.		☐ Yes ☒ No	
I Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions.		☐ Yes ☒ No	
J If "Yes," did you or will you file required Form(s) 1099?		☐ Yes ☒ No	

Part I Income

1 Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked. ☐	1	6,503
2 Returns and allowances	2	
3 Subtract line 2 from line 1	3	6,503
4 Cost of goods sold (from line 42)	4	
5 Gross profit. Subtract line 4 from line 3	5	6,503
6 Other income, including federal and state gasoline or fuel tax credit or refund (see instructions)	6	
7 Gross income. Add lines 5 and 6	7	6,503

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18	Office expense (see instructions)
9 Car and truck expenses (see instructions)	9	3,217	19	Pension and profit-sharing plans
10 Commissions and fees	10	1,665	20	Rent or lease (see instructions):
11 Contract labor (see instructions)	11		20a	a Vehicles, machinery, and equipment
12 Depletion	12		20b	b Other business property
13 Depreciation and section 179 expense deduction (not included in Part III) (see instructions)	13		21	21 Repairs and maintenance
14 Employee benefit programs (other than on line 19)	14		22	22 Supplies (not included in Part III)
15 Insurance (other than health)	15		23	23 Taxes and licenses
16 Interest (see instructions):			24	24 Travel and meals:
a Mortgage (paid to banks, etc.)	16a		24a	a Travel
b Other	16b		24b	b Deductible meals (see instructions)
17 Legal and professional services	17		25	25 Utilities
18 Office expense (see instructions)			26	26 Wages (less employment credits)
19 Pension and profit-sharing plans			27a	27a Other expenses (from line 48)
20 Rent or lease (see instructions):			27b	b Energy efficient commercial bldgs deduction (attach Form 7205)
a Vehicles, machinery, and equipment			28	28 Total expenses before expenses for business use of home. Add lines 8 through 27b
b Other business property			29	29 Tentative profit or (loss). Subtract line 28 from line 7
21 Repairs and maintenance				30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.
22 Supplies (not included in Part III)				Simplified method filers only: Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30.
23 Taxes and licenses			30	
24 Travel and meals:				31 Net profit or (loss). Subtract line 30 from line 29.
a Travel				• If a profit, enter on both Schedule 1 (Form 1040) , line 3, and on Schedule SE , line 2. (If you checked the box on line 1, see instructions). Estates and trusts, enter on Form 1041 , line 3.
b Deductible meals (see instructions)				• If a loss, you must go to line 32.
25 Utilities				32 If you have a loss, check the box that describes your investment in this activity. See instructions.
26 Wages (less employment credits)				• If you checked 32a, enter the loss on both Schedule 1 (Form 1040) , line 3, and on Schedule SE , line 2. (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on Form 1041 , line 3.
27a Other expenses (from line 48)		1,841		• If you checked 32b, you must attach Form 6198 . Your loss may be limited.
b Energy efficient commercial bldgs deduction (attach Form 7205)				
27b				32a ☒ All investment is at risk.
28 Total expenses before expenses for business use of home. Add lines 8 through 27b		7,248		32b ☐ Some investment is not at risk.
29 Tentative profit or (loss). Subtract line 28 from line 7		-745		
30 Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions.				
31 Net profit or (loss). Subtract line 30 from line 29.			31	-745

Part III Cost of Goods Sold (see instructions)

33 Method(s) used to value closing inventory: a ☐ Cost b ☐ Lower of cost or market c ☐ Other (attach explanation)

34 Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. ☐ Yes ☐ No

35 Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	
36 Purchases less cost of items withdrawn for personal use	36	
37 Cost of labor. Do not include any amounts paid to yourself	37	
38 Materials and supplies	38	
39 Other costs	39	
40 Add lines 35 through 39	40	
41 Inventory at end of year	41	
42 Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4	42	

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43 When did you place your vehicle in service for business purposes? (month/day/year) 09/30/2023

44 Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

a Business 4911 b Commuting (see instructions) c Other 7240

45 Was your vehicle available for personal use during off-duty hours? ☒ Yes ☐ No

46 Do you (or your spouse) have another vehicle available for personal use? ☒ Yes ☐ No

47a Do you have evidence to support your deduction? ☒ Yes ☐ No

b If "Yes," is the evidence written? ☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8–26, line 27b, or line 30.

CELL PHONE-70%	420
CELL SERVICE	1,211
ROADSIDE SVC PERMIUMS-70%	210
48 Total other expenses. Enter here and on line 27a	48 1,841

Part III Cost of Goods Sold (see instructions)

33	Method(s) used to value closing inventory:	a ☐ Cost	b ☐ Lower of cost or market	c ☐ Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation. ☐ Yes ☐ No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation.	35		
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs	39		
40	Add lines 35 through 39	40		
41	Inventory at end of year	41		
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on line 4.	42		

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month/day/year)	09/30/2023
44	Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:	
	a Business 7240	b Commuting (see instructions)
	c Other 4911	
45	Was your vehicle available for personal use during off-duty hours?	☒ Yes ☐ No
46	Do you (or your spouse) have another vehicle available for personal use?	☒ Yes ☐ No
47a	Do you have evidence to support your deduction?	☒ Yes ☐ No
	b If "Yes," is the evidence written?	☒ Yes ☐ No

Part V Other Expenses. List below business expenses not included on lines 8-26, line 27b, or line 30.

CELL PHONE-20%	120
CELL SERVICE-20%	346
INTERNET	420
DUES & SUBSCRIPTIONS	785
48 Total other expenses. Enter here and on line 27a	48 1,671

**Qualified Business Income Deduction
Simplified Computation**

OMB No. 1545-2294

2023Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form8995 for instructions and the latest information.Attachment
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

LOUIS A DE BARRAICUA

Note. You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	DRIVER	[REDACTED]	-745
ii	SOFTWARE DEVELOPMENT	[REDACTED]	-7,386
iii			
iv			
v			

2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c).	2	-8,131
3	Qualified business net (loss) carryforward from the prior year.	3	(2,784)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0-	4	
5	Qualified business income component. Multiply line 4 by 20% (0.20).	5	
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions).	6	
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year.	7	()
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0-	8	
9	REIT and PTP component. Multiply line 8 by 20% (0.20).	9	
10	Qualified business income deduction before the income limitation. Add lines 5 and 9.	10	
11	Taxable income before qualified business income deduction (see instructions)	11	49,573
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions).	12	
13	Subtract line 12 from line 11. If zero or less, enter -0-	13	49,573
14	Income limitation. Multiply line 13 by 20% (0.20).	14	9,915
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions).	15	
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0-	16	(10,915)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0-	17	()

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2023)

Expenses for Business Use of Your Home

File only with Schedule C (Form 1040). Use a separate Form 8829 for each home you used for business during the year.

Go to www.irs.gov/Form8829 for instructions and the latest information.**2023**Attachment
Sequence No. **176**

Name(s) of proprietor(s)

LOUIS A DE BARRAICUA

Your social security number

Part I Part of Your Home Used for Business

1	Area used regularly and exclusively for business, regularly for daycare, or for storage of inventory or product samples (see instructions)	1	110
2	Total area of home	2	720
3	Divide line 1 by line 2. Enter the result as a percentage	3	15.28 %
For daycare facilities not used exclusively for business, go to line 4. All others, go to line 7.			
4	Multiply days used for daycare during year by hours used per day	4	hr.
5	If you started or stopped using your home for daycare during the year, see instructions; otherwise, enter 8,760	5	hr.
6	Divide line 4 by line 5. Enter the result as a decimal amount	6	
7	Business percentage. For daycare facilities not used exclusively for business, multiply line 6 by line 3 (enter the result as a percentage). All others, enter the amount from line 3	7	15.28 %

Part II Figure Your Allowable Deduction

8	Enter the amount from Schedule C, line 29, plus any gain derived from the business use of your home, minus any loss from the trade or business not derived from the business use of your home. See instructions.	8	-7,386
See instructions for columns (a) and (b) before completing lines 9-22.			
	(a) Direct expenses	(b) Indirect expenses	
9	Casualty losses (see instructions)		
10	Deductible mortgage interest (see instructions)		
11	Real estate taxes (see instructions)		
12	Add lines 9, 10, and 11		
13	Multiply line 12, column (b), by line 7	13	
14	Add line 12, column (a), and line 13	14	
15	Subtract line 14 from line 8. If zero or less, enter -0-	15	
16	Excess mortgage interest (see instructions)	16	
17	Excess real estate taxes (see instructions)	17	
18	Insurance	18	
19	Rent	19	37,200
20	Repairs and maintenance	20	
21	Utilities	21	6,324
22	Other expenses (see instructions)	22	
23	Add lines 16 through 22	23	43,524
24	Multiply line 23, column (b), by line 7	24	6,650
25	Carryover of prior year operating expenses (see instructions)	25	
26	Add line 23, column (a), line 24, and line 25	26	6,650
27	Allowable operating expenses. Enter the smaller of line 15 or line 26	27	
28	Limit on excess casualty losses and depreciation. Subtract line 27 from line 15	28	
29	Excess casualty losses (see instructions)	29	
30	Depreciation of your home from line 42 below	30	
31	Carryover of prior year excess casualty losses and depreciation (see instructions)	31	
32	Add lines 29 through 31	32	
33	Allowable excess casualty losses and depreciation. Enter the smaller of line 28 or line 32	33	
34	Add lines 14, 27, and 33	34	
35	Casualty loss portion, if any, from lines 14 and 33. Carry amount to Form 4684. See instructions	35	
36	Allowable expenses for business use of your home. Subtract line 35 from line 34. Enter here and on Schedule C, line 30. If your home was used for more than one business, see instructions.	36	

Part III Depreciation of Your Home

37	Enter the smaller of your home's adjusted basis or its fair market value. See instructions	37	
38	Value of land included on line 37	38	
39	Basis of building. Subtract line 38 from line 37	39	
40	Business basis of building. Multiply line 39 by line 7	40	
41	Depreciation percentage (see instructions)	41	0.000 %
42	Depreciation allowable (see instructions). Multiply line 40 by line 41. Enter here and on line 30 above	42	

Part IV Carryover of Unallowed Expenses to 2024

43	Operating expenses. Subtract line 27 from line 26. If less than zero, enter -0-	43	6,650
44	Excess casualty losses and depreciation. Subtract line 33 from line 32. If less than zero, enter -0-	44	

Depreciation and Amortization

(Including Information on Listed Property)

OMB No. 1545-0172

2023

Department of the Treasury
Internal Revenue Service

Attach to your tax return.

Go to www.irs.gov/Form4562 for instructions and the latest information.

Attachment

Sequence No. 179

Name(s) shown on return

Business or activity to which this form relates

Identifying number

LOUIS A DE BARRAICUA

SCH C-SOFTWARE DEVELOPMENT

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation (see instructions)	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2022 Form 4562.	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5. See instructions	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2024. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property. See instructions.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year. See instructions	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Don't include listed property. See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2023	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ☐		

Section B - Assets Placed in Service During 2023 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						
b 5-year property						
c 7-year property		4,560	7	HY	200 DB	652
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			27.5 yrs.	MM	S/L	
			39 yrs.	MM	S/L	
				MM	S/L	

Section C - Assets Placed in Service During 2023 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 30-year			30 yrs.	MM	S/L	
d 40-year			40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations—see instructions	22	652
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2023)